

## COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled BETA-GLUCAN-CONTAINING PRODUCTS, METHODS OF MAKING SAME, AND USES THEREFOR, the specification of which was filed on December 30, 2005 as Application Serial No. 10/563,027 and was amended on December 30, 2005 and was described and claimed in PCT International Application No. PCT/NZ2004/000136 filed on June 30, 2004.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose all information I know to be material to patentability in accordance with Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:

Country	Application No.	Filing Date	Priority Claimed
New Zealand	526829	July 2, 2003	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

I hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

Y. Rocky Tsao, Reg. No. 34,053  
Jianming Hao, Reg. No. 54,694  
David L. Feigenbaum, Reg. No. 30,378

Frank R. Occhiuti, Reg. No. 35,306  
John F. Hayden, Reg. No. 37,640  
John T. Kendall, Reg. No. 50,680

Direct all telephone calls to Y. ROCKY TSAO at telephone number (617) 542-5070.

Direct all correspondence to the following:

**26161**  
**PTO Customer Number**

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patents issued thereon.

Full Name of Inventor: KEITH RAYMOND MORGAN

Inventor's Signature: \_\_\_\_\_

Date: 27 Mar 2006

Residence Address: Petone, New Zealand

Citizenship: New Zealand

Post Office Address: 6 Oriental Street, Petone, New Zealand